

GSS Holding AG

Gewerbestrasse 5 CH-6330 Cham Phone +41 (0) 41 749 2062 Fax +41 (0) 41 749 2061

Ms. Maria Goodine (3HS62) U.S. Environmental Protection Agency Region III 1650 Arch Street Philadephia, PA 19103-2029

June 5, 2013

Re: Required Submission of Information

Lower Darby Creek Area Superfund Site, Operable Unit 1 – Clearview Landfill Darby Township, Delaware County and Philadelphia, Pennsylvania

Dear Ms. Goodine,

We refer to EPA's ("you" or "your") letter and CERCLA Section 104(e) request to "Heppenstall Holding AG For Midvale Steel Company" regarding the above-referenced matter.

Please note that Heppenstall Holding AG (now known as GSS Holding AG; hereinafter, the "Company") never had any contracts with, or assumed any liabilities or assets from, the companies listed in your letter, "Midvale Steel Company" and "Midvale-Heppenstall Corporation." Furthermore, the Company never conducted any type of business with the companies listed in your letter.

You refer in your letter to "Heppenstall Company." The Company's predecessor, Heppag Holding AG, was granted the right to use the brand "Heppenstall" in 1979 by Heppenstall Company, Pittsburgh, but only in connection with the sales of heavy duty handling equipment outside of the United States. It is worth noting that the Company and its predecessors-in-interest have never been involved in steel production in the United States or elsewhere.

The Company provides the following responses to the questions contained in Enclosure E to your letter. In the following responses, and as in your request, the term "Midvale" refers collectively to the Midvale Steel Company and the Midvale Heppenstall Corporation. The term "Company" refers to GSS Holding AG and its predecessors-in-interest.

Question 1: The Company was founded on 16 October 1979 as Heppag Holding (later the name was changed to Heppenstall Holding AG and finally to GSS Holding AG) with registered offices in the canton of Zug. The Company has never had a corporate relationship with Midvale.

Question 2: No.

- Question 3: As described above, the Company has never had a corporate relationship with, or any business with, Midvale.
- Question 4: The Company has never conducted any business or activity in the Philadelphia area. The Company has its offices at Gewerbestrasse 5, Cham CH 6330 Switzerland.
- Question 5: The Company has never conducted any business or activity in the Philadelphia area and has no knowledge of any business or activity of Midvale in the Philadelphia area.
- Question 6: The Company has no information or knowledge about any persons currently or formerly employed by the Company or Midvale who have or may have personal knowledge of Midvale's operations and waste disposal practices in the Philadelphia area between 1958 and 1976.
- Question 7: The Company has no information or knowledge about Midvale's Philadelphia area facilities between 1958 and 1976 ("Midvale's Facilities"), nor any hazardous substances related thereto.
- Question 8: The Company has no information or knowledge about by-products and/or wastes related to Midvale's Facilities.
- Question 9: The Company has no information or knowledge about Midvale's contracts or arrangements of any kind, including with regard to the transportation of material for disposal from Midvale's Facilities.
- Question 10: The Company has no information or knowledge about Midvale's employees.
- Question 11: The Company has no information or knowledge about Midvale's disposal or treatment activities, including at Clearview.
- Question 12: The Company has no information or knowledge about any spills or releases at Clearview.
- Question 13: The Company has no information or knowledge about environmental assessments or investigations relating to contamination at Clearview.
- Question 14: The Company has no information or knowledge responsive to this question.
- Question 15: Mr. Hans Peter Gsell, President, GSS Holding AG, Gewerbestrasse 5, Cham CH 6330 Switzerland.
- Question 16: Stephen E. O'Day, Esq., Smith, Gambrell & Russell, LLP, Promenade, Suite 3100, 1230 Peachtree Street NE, Atlanta, Georgia 30318, (404) 815-3527.

Question 17: The Company has no information or knowledge about documents solicited in your information request, including any that are no longer available.

We hope our responses are helpful to your investigation of Clearview. Please let us know if you have any further questions.

Yours sincerely

GSS Holding AG

Hans Peter Gsell

cc: Stephen E. O'Day, Esq.

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SITE NAME LOWER DARBY CR. PRP NAME HEPPENSTALL HOLDING FOR MIDVALE STEEL Please indicate "PFE" or "CBI" on appropriate do	NG AG DSN PA-3424 SDMS
REMEDIAL ENFORCEMENT PLANNING 2c CORRESPONDENCE BY PRP 104(e) Letters Follow-up 104(e) Letters 104(e) Responses	REMEDIAL ENFORCEMENT IMPLEMENTATION 4a NEGOTIATIONS/SETTLEMENTS □ 104(e) Letters re: De Minimis Settlement □ Follow-up 104(e) Letters □ 104(e) Responses re: De Minimis Settlement □ 104(e) Responses □ 104(e) Responses
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